

**COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE  
ADMINISTRATION**

**February 16, 2021**

**6:00 p.m.**

Chairman O'Neil called the meeting to order.

Matthew Normand, City Clerk, stated due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, this Committee is authorized to meet electronically.

The Clerk called the roll.

Present: Aldermen O'Neil, Gamache, Hirschmann, Barry, Terrio (late)

Messr.: S. Wickens, M. Bogardus, E. Rice

4. Update on the City's Revolving Loan Fund.

Sharon Wickens, Finance Officer, stated a lot of these loans are going to come in. You have loans #2-#4 that are 30 days past due. We have been in contact with the Solicitor's Office on loan #5 because we like to keep tabs on that particular loan so it doesn't get too far behind. Other than that, I don't have any comments.

*Alderman Gamache moved to accept the report. Alderman Barry duly seconded the motion. Chairman O'Neil called for a vote. The motion carried on a unanimous roll call vote.*

5. Communication from Michele Bogardus, Financial Analyst II, submitting Finance Department reports as follows:
  - Accounts Receivable over 90 days
  - Aging Report
  - Outstanding Receivables

Alderman O'Neil stated congratulations Michele on your promotion to Deputy Finance Officer. It is well deserved.

Michele Bogardus, Deputy Finance Officer, stated thank you. I don't have any comments on the summary but I would be happy to answer any questions anyone may have.

*Alderman Terrio moved to accept the report. Alderman Hirschmann duly seconded the motion. Chairman O'Neil called for a vote. The motion carried on a unanimous roll call vote.*

6. Communication from Sharon Wickens, Interim Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first seven months of fiscal year 2021.

Ms. Wickens stated hopefully you have my letter in front of you. The average unobligated balance percentage after seven months should be 41.6 as a benchmark. All departments are within 10% of this benchmark with the exception of Information Systems and Public Works. The overall unobligated percentage after seven months is 40% compared to 40.48% from FY20. So we are trending pretty close to last year. Insurance costs for FY21 are trending over budget by \$658,000. That jumped out at me a little bit. It is a little skewed because in January we paid a stipend to the employees who do not carry health insurance. That was well over \$300,000 so that skewed the seven months. I expect that to

flatten out again in February because in looking at the reports we get from Workplace Benefit Solutions, we appear to be slightly under budget. I don't think there is any concern there. I also provided a comparison of retirement payouts for FY21 versus FY20. We have 28 retirements at this time and in FY20 we had 25. There is also a chart that shows what we spent from contingency so far. We have a balance of \$691,293.88. Revenues for the first seven months are trending \$3.5 million lower than a year ago. The bulk of that is we don't have that municipal aid that we had last year. Also a piece of that is auto registrations which are \$148,000 lower than this same period a year ago. I did place a call to Brenda in the Tax Office and while January was down a little bit, it appears that we are over where we were last year so far in February. I am hopeful that this continues to remain flat. Building permits are lower by \$1.9 million. That was because of the anomaly we had in the last fiscal year with building permits. They are trending very close to FY18 and FY19. Interest income is down by \$421,000 but we knew that because interest rates are almost zero. I have no more comments.

Alderman Terrio stated so as far as revenues, we are down about \$3.5 million. Is that something we should be concerned about? Are we going to be facing a deficit at the end of the year?

Ms. Wickens replied no. You will actually see when I report to the full BMA tonight that we have a healthy surplus right now. Building permits was up a lot in the last fiscal year and it is not the same but we budgeted for that decrease this year. Also, there are some state funds that we didn't get this year that we got last year. I am not really concerned right now.

Alderman Hirschmann stated the retirements are at 28 and it says \$1,271,000 has been paid out. Is there a balance in the severance account?

Ms. Wickens answered when this report was run it was \$1.2 million but tonight I believe it is closer to \$1.3 million and yes I think we have somewhere in the vicinity of \$750,000 left. I had been projecting that we would go over budget but as we are doing the payouts, the projections have come down a little bit. I think we are going to meet the budget when it comes to severance.

Alderman Hirschmann stated okay that is excellent. So maybe a small deficit?

Ms. Wickens replied right. If there is one, it will be very small.

*Alderman Hirschmann moved to accept the report. Alderman Gamache duly seconded the motion. Chairman O'Neil called for a vote. The motion carried on a unanimous roll call vote.*

7. Communication from Gregory Muller, Solicitor's Office, regarding Corcoran Environmental Services, Inc.

Chairman O'Neil asked Atty. Muller are you on the call.

Emily Rice, Solicitor, stated unfortunately Greg wasn't able to make it tonight but I would be happy to answer any questions.

Chairman O'Neil stated I think Atty. Muller spelled out everything that we have talked about. Does anyone have any specific questions for the Solicitor?

Alderman Terrio stated I read the package and it sounds like we should write this off but he said that we should maybe wait for an offer from Mr. Corcoran. Is that correct?

Solicitor Rice stated if you recall I think this was presented for write-off previously and I think Alderman Porter asked us to go back and do some more work to see if the account was salvageable. I would say two things. One, there is really not a downside from a legal standpoint to leaving this open a while longer. I don't know whether or not from a financial control standpoint it is problematic and I would leave that to Ms. Wickens. Essentially we are at the point where we have exhausted all options. Greg gave you a very granular synopsis of the current story. It doesn't look like this company is coming back or is going to have assets at all let alone assets that are sufficient to cover the city's claims. Ordinarily we like to clean things up and that is why we asked for permission to write it off last year. If the Committee thinks it should be left open for a while longer, we can see what happens but I doubt very much that anything is going to change.

Alderman Hirschmann stated I would like to approve Atty. Muller's first bullet point that says the city will wait to see if Corcoran makes a reasonable offer. Could we make an offer so they have something to consider?

Solicitor Rice responded yes. I can't give you the particulars of our efforts to try and negotiate this but I will make sure that happens.

Alderman Hirschmann stated I would like to see us at least try to make an offer or receive a counter offer. Thank you. I would keep it open.

Chairman O'Neil stated okay and if it doesn't go anywhere in a month or two we can get rid of it.

Alderman Hirschmann stated this has been around since 2009. I am okay with that.

***Alderman Hirschmann** moved to table. **Alderman Barry** duly seconded the motion. Chairman O'Neil called for a vote. The motion carried on a unanimous roll call vote.*

*There being no further business, **Alderman Hirschmann** moved to adjourn. **Alderman Terrio** duly seconded the motion. Chairman O'Neil called for a vote. The motion carried on a unanimous roll call vote.*

A True Record. Attest.

A handwritten signature in black ink, appearing to read "Matthew Normand". The signature is fluid and cursive, with a long horizontal stroke at the end.

Clerk of Committee



*Sharon Y. Wickens*  
*Finance Officer*

**CITY OF MANCHESTER**  
*Finance Department*

February 8, 2021

Committee on Accounts, Enrollment & Revenue Administration  
C/o Matthew Normand, City Clerk  
One City Hall Plaza  
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Sharon Y. Wickens  
Finance Officer

Enc.

**REVOLVING & RECOVERY LOANS**  
**2/8/2021**

Loan #	Revolving Loan - City	Original Loan Date	Original Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
1	Maax Inc	5/29/2007	5/1/2019	\$210,000.00	\$90,354.61	\$0.00	
2	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,706.42	\$0.00	
3	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,601.35	\$0.00	
4	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$21,950.47	\$0.00	
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$26,297.39	\$0.00	
SUMMARY NOTES:							
Loans 1 - Status current and in good standing.							
Loans 2 thru 4 - 30 days past due.							
Loan 5 - 60 days past due.							

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	844 Elm St	12/12/2003	11/12/2018	\$250,000.00	\$76,112.02	\$290.28	
7	Ancient Fire Mead & Cider	12/7/2017	12/15/2022	\$50,000.00	\$22,674.88	\$94.48	
8	To Share Brewing Company	6/28/2018	7/15/2023	\$40,000.00	\$23,598.02	\$122.91	
9	Palace Theatre Trust	1/24/2019	10/1/2029	\$1,686,622.04	\$1,686,622.04	\$0.00	Interest calculated quarterly on outstanding principal amount due; per diem rate equal to 2% per annum
10	Germania Front	1/20/2012	12/20/2022	\$500,000.00	\$119,401.26	\$665.66	
SUMMARY NOTES:							
Loans 6 thru 9 - Status current and in good standing.							
Loan 10 - 30 days past due.							

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
11	JJD Central, LLC	7/23/2020	10/1/2023	\$15,000.00	\$13,377.39	\$22.30	
12	Sawaya Enterprises, Inc	7/23/2020	7/15/2023	\$25,000.00	\$23,409.94	\$39.02	
SUMMARY NOTES:							
Loans 11 & 12 - Status current and in good standing.							



*Sharon Y. Wickens*  
*Finance Officer*

**CITY OF MANCHESTER**  
*Finance Department*

February 5, 2021

Committee on Accounts, Enrollment & Revenue Administration  
c/o Matthew Normand, City Clerk  
One City Hall Plaza  
Manchester, NH 03101

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivable over 90 days as well as an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary outstanding receivables over 90 days totals \$964,542 out of \$3,004,824 billed. January's outstanding receivables totaled \$927,364 out of \$2,029,821 billed.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Michele Bogardus  
Financial Analyst II

Enc.

**Summary of Accounts Receivable Over 90 Days  
by Department - with Previous Month's Comparative**

Total Receivables Over 90 Days		2/5/2021		1/8/2021	
	Dept Code	Over 90 Days		Over 90 Days	
Airport	25	\$ 316,651.76		\$ 258,632.88	
EPD	27	\$ 40.00		\$ 40.00	
Parking Department	52	\$ 24,104.60		\$ 25,502.26	
Total Enterprise Funds		\$ 340,796.36		\$ 284,175.14	
Central Fleet Management	23	\$ 1,272.05		\$ 1,272.05	
Fire Department	30	\$ 232,442.15		\$ 232,901.60	
Health Department	41	\$ 72,502.74		\$ 72,502.74	
Highway	50, 51	\$ 114,113.41		\$ 113,419.36	
Parks & Recreation	65	\$ 7.57		\$ 7.57	
Police Department	33,34,35,36	\$ 194,724.80		\$ 214,403.35	
Welfare Department	60	\$ 8,682.60		\$ 8,682.60	
Total General Fund		\$ 623,745.32		\$ 643,189.27	
Grand Totals		\$ 964,541.68		\$ 927,364.41	
General Fund receivables over \$10,000 by customer					
Manchester Information Systems	33	\$ 85,690.96	Explanation of Charges		
Liberty Utilities	34	\$ 22,541.01	Police - RMS Training		\$ 82,786.56
DPW	34	\$ 42,397.13	Police - Extra Detail		\$ 17,559.51
FEMA	30	\$ 222,230.14	Police - Extra Detail		\$ 42,397.13
FEMA	33	\$ 44,702.62	FEMA Reimbursement - In-process		\$ 222,230.14
FEMA	41	\$ 70,270.50	FEMA Reimbursement - In-process		\$ 38,602.93
FEMA	50	\$ 39,884.50	FEMA Reimbursement - In-process		\$ 70,270.50
Corcoran Environmental	50	\$ 24,182.43	FEMA Reimbursement - In-process		\$ 39,884.50
State of NH	50	\$ 32,208.96	Landfill Lease Payments - Refer to Solicitor		\$ 24,182.43
Salter School of Nursing	52	\$ 12,768.53	State of NH Grants - In-process		\$ 32,208.96
Totals		\$ 596,876.78	Parking - Payment Expected		\$ 12,705.00
				\$ 582,827.66	
Total General Fund receivables over 90 days less over \$10,000		\$ 26,868.54		\$ 60,361.61	

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
23	2507	MANCHESTER HOUSING AUTH	\$ 2,749.69	\$ 2,312.11	\$ -		\$ -	\$ 437.58
23	17451	RYAN, MICHAEL	\$ 834.47	\$ -	\$ -		\$ -	\$ 834.47
<b>23 - CENTRAL FLEET TOTALS</b>			<b>\$ 3,584.16</b>	<b>\$ 2,312.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,272.05</b>
25	3814	BAE SYSTEMS	\$ 450.00	\$ 180.00	\$ 90.00		\$ -	\$ 180.00
25	19517	DELTA GLOBAL SERVICES-D	\$ 155.00	\$ 45.00	\$ 70.00		\$ -	\$ 40.00
25	7519	DOT-FAA/TSA-AMZ-110	\$ 186,210.14	\$ 71,725.14	\$ -	\$ 39,370.00	\$ -	\$ 75,115.00
25	19916	DTG OPERATIONS, INC	\$ 5,137.84	\$ -	\$ 1,284.46	\$ 1,284.00	\$ 0.46	\$ 2,568.92
25	22188	DTG OPERATIONS, INC (TH	\$ 694.90	\$ -	\$ -		\$ -	\$ 694.90
25	20658	ENDEAVOR AIR	\$ 3,201.51	\$ -	\$ -		\$ -	\$ 3,201.51
25	3736	HERTZ CORP-PROP & CONCE	\$ 175,944.94	\$ 44,836.83	\$ 52,214.18	\$ 69,745.00	\$ 0.37	\$ 9,148.56
25	5157	HMSHOST CORPORTATION	\$ 39,097.85	\$ 5,371.80	\$ 6,510.42	\$ 8,258.00	\$ 0.94	\$ 18,956.69
25	33266	LEGACY AIRWAYS, LLC	\$ 15,524.40	\$ 3,725.86	\$ 3,725.86	\$ 3,311.00	\$ 0.87	\$ 4,760.81
25	31117	PAULY, DOUGLAS	\$ 405.00	\$ 135.00	\$ -	\$ 135.00	\$ -	\$ 135.00
25	27195	SKYWEST	\$ 915.17	\$ -	\$ -		\$ -	\$ 915.17
25	4001	STATE GRANTS	\$ 250.99	\$ -	\$ -		\$ -	\$ 250.99
25	7953	TRANSPORTATION SECURITY	\$ 113,487.68	\$ 28,371.92	\$ 28,371.92	\$ 28,371.00	\$ 0.92	\$ 28,371.92
25	4053	UNITED AIRLINES	\$ 367,922.13	\$ 65,203.28	\$ 65,203.28	\$ 65,203.00	\$ 0.28	\$ 172,312.29
<b>25 - AIRPORT TOTALS</b>			<b>\$ 909,397.55</b>	<b>\$ 219,594.83</b>	<b>\$ 157,470.12</b>	<b>\$ 215,677.00</b>	<b>\$ 3.84</b>	<b>\$ 316,651.76</b>
27	10064	SERVPRO OF MANCHESTER/D	\$ 40.00	\$ -	\$ -		\$ -	\$ 40.00
<b>27 - EPD TOTALS</b>			<b>\$ 40.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40.00</b>
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ 1,080.00	\$ -		\$ -	\$ 636.75
30	16889	323 CONCORD STREET, LLC	\$ 679.06	\$ 540.00	\$ -		\$ -	\$ 139.06
30	30122	79 CARL DR. REALTY, LLC	\$ 2,724.30	\$ 1,080.00	\$ -		\$ -	\$ 1,644.30
30	33014	AGREE LIMITED PARTNERSH	\$ 20.25	\$ 4.05	\$ 4.05	\$ 4.00	\$ 0.05	\$ 8.10
30	30102	BT PROPERTY LLC	\$ 1,620.00	\$ 1,080.00	\$ -		\$ -	\$ 540.00
30	32930	CENTURY LINK	\$ 104.50	\$ -	\$ -		\$ -	\$ 104.50
30	2748	CVS ASSET PROTECTION SV	\$ 4,320.00	\$ 2,700.00	\$ -		\$ -	\$ 1,620.00
30	8132-30	FEMA	\$ 448,249.60	\$ 226,019.46	\$ -		\$ -	\$ 222,230.14
30	7901	FERNANDO HILARION	\$ 540.00	\$ -	\$ -		\$ -	\$ 540.00
30	7966	HARVEY INDUSTRIES	\$ 564.30	\$ -	\$ -		\$ -	\$ 564.30
30	12818	JUNE SEVENTH LLC	\$ 1,080.00	\$ -	\$ -		\$ -	\$ 1,080.00
30	30113	LEROCQUE, KRISTINE	\$ 1,350.00	\$ 1,080.00	\$ -		\$ -	\$ 270.00
30	27000	LRNCT LLC	\$ 2,415.00	\$ 31.50	\$ 31.50	\$ 31.00	\$ 0.50	\$ 2,320.50
30	17580	MAHMOTORIC, MUHAREM	\$ 1,620.00	\$ 1,080.00	\$ -		\$ -	\$ 540.00
30	16677	SUNBELT RENTALS	\$ 104.50	\$ -	\$ -		\$ -	\$ 104.50
30	33120	UPS	\$ 103.00	\$ 1.50	\$ 1.50		\$ -	\$ 100.00
<b>30 - FIRE TOTALS</b>			<b>\$ 467,211.26</b>	<b>\$ 234,696.51</b>	<b>\$ 37.05</b>	<b>\$ 35.00</b>	<b>\$ 0.55</b>	<b>\$ 232,442.15</b>
33	21994	CELLULAR FREEDOM, INC	\$ 23.92	\$ 0.32	\$ 1.32		\$ 0.32	\$ 21.96
33	24764	EZ APPLE REPAIRS PAWN L	\$ 1.36	\$ -	\$ -		\$ -	\$ 1.36
33	8132-33	FEMA	\$ 44,702.62	\$ -	\$ -		\$ -	\$ 44,702.62

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
33	19086	GOOD STILL	\$ 736.86	\$ -	\$ -	\$ 9.00	\$ 0.58	\$ 727.28
33	40	MANCHESTER INFORMATION	\$ 98,252.96	\$ 12,562.00	\$ -	\$ -	\$ -	\$ 85,690.96
33	2521	MANCHESTER POLICE DEPT	\$ 17,086.57	\$ 8,303.53	\$ -	\$ -	\$ -	\$ 8,783.04
33	4301	US DEPARTMENT OF JUSTIC	\$ 1,043.41	\$ 717.66	\$ -	\$ -	\$ -	\$ 325.75
33	19186	US GOLD & DIAMOND EXCHA	\$ 577.24	\$ 202.53	\$ 247.00	\$ -	\$ -	\$ 127.71
34	32754	ATLANTIC PAVING	\$ 4,075.75	\$ -	\$ -	\$ -	\$ -	\$ 4,075.75
34	30650	CONSOLIDATED COMMUNICAT	\$ 3,055.45	\$ 2,725.50	\$ -	\$ -	\$ -	\$ 329.95
34	29314	DUBOIS TREE	\$ 238.00	\$ -	\$ -	\$ -	\$ -	\$ 238.00
34	10987	ERNIE'S EXCAVATION	\$ 11,251.96	\$ 3,874.50	\$ 3,090.38	\$ 307.00	\$ 0.50	\$ 3,979.58
34	32878	FRIENDS OF ANDREW YANG	\$ 476.00	\$ -	\$ -	\$ -	\$ -	\$ 476.00
34	32541	KNIGHTS EXCAVATION	\$ 855.50	\$ -	\$ -	\$ -	\$ -	\$ 855.50
34	18609-34	LIBERTY UTILITIES, INC	\$ 41,861.02	\$ 19,320.01	\$ -	\$ -	\$ -	\$ 22,541.01
34	3040	MALL OF NEW HAMPSHIRE	\$ 238.00	\$ -	\$ -	\$ -	\$ -	\$ 238.00
34	32934	MANCHESTER KIDNEY CENTE	\$ 2,142.00	\$ -	\$ -	\$ -	\$ -	\$ 2,142.00
34	5647	MCGARVEY'S SALOON	\$ 258.00	\$ -	\$ -	\$ -	\$ -	\$ 258.00
34	23905	MEARS CONSTRUCTION	\$ 952.00	\$ -	\$ -	\$ -	\$ -	\$ 952.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ -	\$ -	\$ -	\$ 7,140.00
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -	\$ -	\$ -	\$ -	\$ 246.00
34	2213	OUR LADY OF CEDARS CHUR	\$ 297.50	\$ -	\$ -	\$ -	\$ -	\$ 297.50
34	64	SCHOOL ADMINISTRATIVE U	\$ 238.00	\$ -	\$ -	\$ -	\$ -	\$ 238.00
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ -	\$ -	\$ -	\$ 327.25
34	32889	SIRIUS XM	\$ 1,071.00	\$ -	\$ -	\$ -	\$ -	\$ 1,071.00
34	15338	TD BANK	\$ 3,536.25	\$ -	\$ -	\$ -	\$ -	\$ 3,536.25
34	26740	TWIN STATE UTILITIES	\$ 638.00	\$ -	\$ -	\$ -	\$ -	\$ 638.00
34	29057	VERACITY CONSTRUCTION	\$ 1,497.70	\$ 3.94	\$ 3.94	\$ 3.00	\$ 0.94	\$ 1,485.88
34	10381	WALMART	\$ 2,722.00	\$ 1,722.00	\$ -	\$ -	\$ -	\$ 1,000.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ -	\$ -	\$ -	\$ 1,290.00
34	3165	WMUR	\$ 12,606.25	\$ 9,102.00	\$ 2,552.25	\$ -	\$ -	\$ 952.00
35	32548	AAA	\$ 11.35	\$ 0.15	\$ 0.15	\$ -	\$ 0.15	\$ 10.90
35	30778	BELLANTI, MICHAEL	\$ 13.90	\$ 0.15	\$ 0.15	\$ -	\$ 0.15	\$ 13.45
35	17349	BOYLE, SHAUGHNESSY & CA	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
35	31021	CLAIMS MANAGEMENT RESOU	\$ 0.15	\$ -	\$ -	\$ -	\$ -	\$ 0.15
35	16984	GEICO BF/NJ CLAIMS	\$ 11.80	\$ 0.15	\$ 0.15	\$ -	\$ 0.15	\$ 11.35
35	20156	INJURY LAW CENTER	\$ 0.45	\$ -	\$ -	\$ -	\$ -	\$ 0.45
33, 34, 35, & 36 - POLICE TOTALS			\$ 259,476.37	\$ 58,534.44	\$ 5,895.34	\$ 319.00	\$ 2.79	\$ 194,724.80
41	28345	COMMUNITY HEALTH ACCESS	\$ 4,635.57	\$ 3,673.20	\$ -	\$ -	\$ -	\$ 962.37
41	8132-41	FEMA	\$ 70,270.50	\$ -	\$ -	\$ -	\$ -	\$ 70,270.50
41	33077	NETWORK4HEALTH	\$ 1,269.87	\$ -	\$ -	\$ -	\$ -	\$ 1,269.87
41 - HEALTH TOTALS			\$ 76,175.94	\$ 3,673.20	\$ -	\$ -	\$ -	\$ 72,502.74
50	8018	AHRENT, JEFFREY	\$ 269.38	\$ -	\$ -	\$ -	\$ -	\$ 269.38

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32661	ANNIELYS, SEDA	\$ 34.25	-	\$ -		\$ -	\$ 34.25
50	32051	ASPROGIANNIS, STYLIANOS	\$ 82.04	-	\$ -		\$ -	\$ 82.04
50	32987	AVELLA, MICHAEL	\$ 18.55	0.26	\$ 0.26		\$ 0.26	\$ 17.77
50	32975	BAH, ABU	\$ 0.97	-	\$ -		\$ -	\$ 0.97
50	32988	BALDIZAN, FRANK	\$ 337.50	-	\$ -		\$ -	\$ 337.50
50	32989	BASHIR, REFAAT	\$ 84.65	1.18	\$ 1.18	\$ 1.00	\$ 0.18	\$ 81.11
50	32206	BASSETT, SHANNA	\$ 277.97	-	\$ -		\$ -	\$ 277.97
50	3321	BEAULIEU LINDQUIST REAL	\$ 1.57	-	\$ -		\$ -	\$ 1.57
50	32489	BEDDINGTON, LINDA	\$ 29.26	-	\$ -		\$ -	\$ 29.26
50	32376	BELMAIN, AMBER	\$ 8.74	-	\$ -		\$ -	\$ 8.74
50	18675	BIRCH HILL TERRACE	\$ 8.54	-	\$ -		\$ -	\$ 8.54
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	-	\$ -		\$ -	\$ 126.25
50	32123	BRACCIO, ZENANDRE S.	\$ 193.84	-	\$ -		\$ -	\$ 193.84
50	32585	BROWN, JEREMY	\$ 12.54	-	\$ -		\$ -	\$ 12.54
50	31636	BUZZELL, JAMES	\$ 86.14	-	\$ -		\$ -	\$ 86.14
50	32642	CABALLERY CONSTRUCTION	\$ 53.81	-	\$ -		\$ -	\$ 53.81
50	30199	CASIANO, ANTHONY	\$ 115.64	-	\$ -		\$ -	\$ 115.64
50	32868	CHENEVERT, PATTI	\$ 80.00	-	\$ -		\$ -	\$ 80.00
50	32286	COLON, JOSE	\$ 69.27	-	\$ -		\$ -	\$ 69.27
50	33005	COOPER, ERIC	\$ 0.20	-	\$ -		\$ -	\$ 0.20
50	10626	CORCORAN ENVIRONMENTAL	\$ 24,182.43	-	\$ -		\$ -	\$ 24,182.43
50	32757	CORCORAN, JEFFREY	\$ 27.75	-	\$ -		\$ -	\$ 27.75
50	31952	CUMMINGS, STEPHEN	\$ 73.16	-	\$ -		\$ -	\$ 73.16
50	32758	CYR, SYNDEE	\$ 55.00	-	\$ -		\$ -	\$ 55.00
50	11068	DEBRIS DOCTORS, LLC	\$ 3.29	-	\$ -		\$ -	\$ 3.29
50	33023	DELISLE, VIVIAN	\$ 55.00	-	\$ -		\$ -	\$ 55.00
50	33007	DENIS, NICOLE	\$ 18.55	0.26	\$ 0.26		\$ 0.26	\$ 17.77
50	31953	DESJARLAIS, STEPHEN	\$ 51.22	-	\$ -		\$ -	\$ 51.22
50	28282	DICAMPO, MARK C.	\$ 7.62	-	\$ -		\$ -	\$ 7.62
50	32669	DONOVAN, ADAM	\$ 0.15	-	\$ -		\$ -	\$ 0.15
50	28287	DOUGLAS, THOMAS	\$ 18.60	-	\$ -		\$ -	\$ 18.60
50	32536	DROUIN, JOHN	\$ 141.10	-	\$ -		\$ -	\$ 141.10
50	7031	DUPONT, PIERRE	\$ 5.59	5.25	\$ -		\$ -	\$ 0.34
50	30213	DUTCH, JEFFREY	\$ 43.10	-	\$ -		\$ -	\$ 43.10
50	217	EASTER SEALS NH INC	\$ 421.64	420.00	\$ -		\$ 0.82	\$ 0.82
50	32980	EASTMAN, CASSANDRA	\$ 23.90	0.33	\$ 0.33		\$ 0.33	\$ 22.91
50	31144	EAVES, JOSHUA	\$ 44.20	-	\$ -		\$ -	\$ 44.20
50	32524	EVERGREEN MANAGEMENT GR	\$ 791.05	786.74	\$ 2.91		\$ -	\$ 1.40
50	3127	EVERSOURCE	\$ 47.97	28.11	\$ -		\$ -	\$ 19.86
50	8132-50	FEMA	\$ 39,884.50	-	\$ -		\$ -	\$ 39,884.50

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	28837	FITZGERALD, RYAN	\$ 62.08	\$ -	\$ -	\$ -	\$ -	\$ 62.08
50	33021	FOURNIER, NOAH	\$ 133.02	\$ 1.88	\$ 1.88	\$ 1.00	\$ 0.88	\$ 127.38
50	32675	FREEMAN, JOE	\$ 109.95	\$ -	\$ -	\$ -	\$ -	\$ 109.95
50	32192	FURMAN, DAVID	\$ 82.29	\$ -	\$ -	\$ -	\$ -	\$ 82.29
50	32348	GADSBY, DAVID	\$ 64.90	\$ -	\$ -	\$ -	\$ -	\$ 64.90
50	32935	GAGNON, JAMES	\$ 41.98	\$ 0.58	\$ 0.58	\$ -	\$ 0.58	\$ 40.24
50	31599	GAUDET, SCOTT J.	\$ 66.65	\$ -	\$ -	\$ -	\$ -	\$ 66.65
50	31031	GAW, ADAM K.	\$ 192.74	\$ -	\$ -	\$ -	\$ -	\$ 192.74
50	29447	GIBNEY, JOSEPH	\$ 42.30	\$ -	\$ -	\$ -	\$ -	\$ 42.30
50	27612	GILES, JOSHUA	\$ 374.39	\$ -	\$ -	\$ -	\$ -	\$ 374.39
50	31954	GINGRAS, ROBERTA	\$ 194.50	\$ -	\$ -	\$ -	\$ -	\$ 194.50
50	32982	HALL, DEREK	\$ 0.08	\$ -	\$ -	\$ -	\$ -	\$ 0.08
50	3148	HANOVER HILL SIDING	\$ 334.64	\$ 334.25	\$ -	\$ -	\$ -	\$ 0.39
50	30200	HANSON, MICHAEL THOMAS	\$ 44.22	\$ -	\$ -	\$ -	\$ -	\$ 44.22
50	31053	HENDRICKS, JAMES	\$ 16.84	\$ -	\$ -	\$ -	\$ -	\$ 16.84
50	25408	HERRON, DUSTIN	\$ 26.58	\$ -	\$ -	\$ -	\$ -	\$ 26.58
50	31533	HILARY, HENRY	\$ 23.42	\$ -	\$ -	\$ -	\$ -	\$ 23.42
50	32370	HINSE, BRYAN	\$ 219.90	\$ -	\$ -	\$ -	\$ -	\$ 219.90
50	33145	HOOKE, KEN	\$ 109.95	\$ 1.60	\$ 1.60	\$ -	\$ -	\$ 106.75
50	11438	HOOKSETT PAVING CO	\$ 12.25	\$ -	\$ -	\$ -	\$ -	\$ 12.25
50	33110	INO, ALEX	\$ 5.16	\$ 0.08	\$ 0.08	\$ -	\$ -	\$ 5.00
50	33142	IRELAND, MORGAN	\$ 34.25	\$ 0.50	\$ 0.50	\$ -	\$ -	\$ 33.25
50	32936	IRWIN, MICHAEL	\$ 1.26	\$ 0.21	\$ 0.21	\$ -	\$ 0.21	\$ 0.63
50	32516	JACOME, AUGUSTUS	\$ 75.15	\$ -	\$ -	\$ -	\$ -	\$ 75.15
50	32983	JENSEN, AMY	\$ 41.10	\$ 0.57	\$ 0.57	\$ -	\$ 0.57	\$ 39.39
50	9473	JONES, JOHN PAUL	\$ 0.76	\$ -	\$ -	\$ -	\$ -	\$ 0.76
50	32676	KARGBO, ALHAJI	\$ 64.90	\$ -	\$ -	\$ -	\$ -	\$ 64.90
50	32255	KHAN, CHOUDHARY	\$ 1.58	\$ -	\$ -	\$ -	\$ -	\$ 1.58
50	32256	KRAUS, CARL	\$ 47.54	\$ -	\$ -	\$ -	\$ -	\$ 47.54
50	32666	LABRECQUE, PAUL	\$ 43.26	\$ -	\$ -	\$ -	\$ -	\$ 43.26
50	33131	LAINCY, JEAN	\$ 17.77	\$ 0.26	\$ 0.26	\$ -	\$ -	\$ 17.25
50	32505	LANDRY, BRANDON	\$ 26.72	\$ -	\$ -	\$ -	\$ -	\$ 26.72
50	32945	LANOIE, JON	\$ 28.59	\$ 0.39	\$ 0.39	\$ -	\$ 0.39	\$ 27.42
50	32482	LECLERC, LELAND	\$ 39.80	\$ -	\$ -	\$ -	\$ -	\$ 39.80
50	31052	LEMONS, KEVIN	\$ 71.10	\$ -	\$ -	\$ -	\$ -	\$ 71.10
50	18609	LIBERTY UTILITIES, INC	\$ 628,213.55	\$ 625,547.29	\$ 52.61	\$ 12.00	\$ 0.14	\$ 2,601.51
50	17579	LODI TRUST	\$ 56.83	\$ -	\$ -	\$ -	\$ -	\$ 56.83
50	32483	LOGIACCCO, FRANCESCO	\$ 13.33	\$ -	\$ -	\$ -	\$ -	\$ 13.33
50	24278	LOGICO PROPERTIES, LLC	\$ 178.93	\$ 177.75	\$ -	\$ -	\$ -	\$ 1.18
50	28432	LUCERO, JEFFREY	\$ 61.16	\$ -	\$ -	\$ -	\$ -	\$ 61.16

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32283	MACDONALD, STANLEY	\$ 311.91	\$ 3.73	\$ 3.73	\$ 3.00	\$ 0.73	\$ 300.72
50	2545	MANCHESTER FACILITIES D	\$ 254.00	\$ -	\$ -			\$ 254.00
50	11485	MANCHESTER PARKING DIVI	\$ 1,261.91	\$ 597.24	\$ -			\$ 664.67
50	2572	MANCHESTER TRANSIT AUTH	\$ 1,110.07	\$ 684.95	\$ -			\$ 425.12
50	2557	MANCHESTER WATER WORKS	\$ 152,487.42	\$ 146,377.59	\$ 2,800.00			\$ 3,309.83
50	32522	MAROTTO, DAVID	\$ 103.35	\$ -	\$ -			\$ 103.35
50	32778	MARSH, KELLY	\$ 30.00	\$ -	\$ -			\$ 30.00
50	32385	MARTINEZ, CHRISTINE	\$ 85.01	\$ -	\$ -			\$ 85.01
50	21532	MCCORMACK, BRYAN	\$ 227.56	\$ -	\$ -			\$ 227.56
50	8659	MCLAURIN ENTERPRISE	\$ 1,364.23	\$ 1,315.25	\$ -			\$ 48.98
50	32977	MEDIC, MELIHA	\$ 1.47	\$ -	\$ -			\$ 1.47
50	16490	METROPOLIS PROPERTY MAN	\$ 1,706.52	\$ 1,705.50	\$ -			\$ 1.02
50	21692	MILL CITY ENERGY MICHAE	\$ 87.13	\$ 84.00	\$ -			\$ 3.13
50	31641	MILTNER, ERIC	\$ 27.40	\$ -	\$ -			\$ 27.40
50	32960	MOORE, BRUCE	\$ 49.58	\$ 0.68	\$ 0.68		\$ 0.68	\$ 47.54
50	32942	PERKINS, JOHN	\$ 0.18	\$ -	\$ -			\$ 0.18
50	11819	PETERSON, JAMES	\$ 108.54	\$ -	\$ -			\$ 108.54
50	30072	PIERSON, JASON	\$ 48.44	\$ -	\$ -			\$ 48.44
50	29310	POLTACK, GARRETT	\$ 98.00	\$ -	\$ -			\$ 98.00
50	31767	PRUSUTAM, NEPAL	\$ 119.26	\$ -	\$ -			\$ 119.26
50	33022	RAFAT, KAREEM	\$ 12.72	\$ 0.18	\$ 0.18		\$ 0.18	\$ 12.18
50	30809	RAYMOND, JAMES	\$ 61.88	\$ -	\$ -			\$ 61.88
50	33143	REAGAN, RYAN	\$ 41.45	\$ 0.60	\$ 0.60			\$ 40.25
50	33125	RIVERA, JOSHUA	\$ 48.02	\$ 0.26	\$ 0.26			\$ 47.50
50	32269	ROBICHAUD, DENNIS	\$ 115.46	\$ -	\$ -			\$ 115.46
50	31187	ROBINSON, JOSHUA	\$ 151.79	\$ -	\$ -			\$ 151.79
50	32411	ROCKWELL, DANA	\$ 0.36	\$ -	\$ -			\$ 0.36
50	7617	RONDEAU DEVELOPMENT, LL	\$ 153.88	\$ 2.09	\$ 2.09	\$ 2.00	\$ 0.09	\$ 147.61
50	33146	ROSSMAN, ALEXEXIS	\$ 5.16	\$ 0.08	\$ 0.08			\$ 5.00
50	25009	ROTO-ROOTER OF NH	\$ 684.19	\$ 479.54	\$ 0.39	\$ 203.00		\$ 1.26
50	32908	RUIZ, JORGE	\$ 180.00	\$ -	\$ -			\$ 180.00
50	31009	SAFARI CONSTRUCTION MGM	\$ 5.25	\$ -	\$ -			\$ 5.25
50	32911	SALAMANCA, JESUS	\$ 166.25	\$ -	\$ -			\$ 166.25
50	32997	SAMPLE, JOSEPH R.	\$ 139.10	\$ 1.52	\$ 1.52	\$ 1.00	\$ 0.52	\$ 134.54
50	29629	SANDSBURY, NATHAN	\$ 246.20	\$ -	\$ -			\$ 246.20
50	29448	SCHUNEMANN, DAVID	\$ 92.55	\$ -	\$ -			\$ 92.55
50	32478	SCI EXCAVATING LLC.	\$ 8,110.40	\$ 6,916.71	\$ 16.71	\$ 16.00	\$ 0.71	\$ 1,160.27
50	32401	SEGLAH, CLEMENCE	\$ 1.16	\$ -	\$ -			\$ 1.16
50	32909	SHABAKA, SHERIF	\$ 77.00	\$ -	\$ -			\$ 77.00
50	32962	SHEGANI, ALBI	\$ 28.59	\$ 0.39	\$ 0.39		\$ 0.39	\$ 27.42

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32741	SILVENT, JOHN	70.85	-	\$ -		-	\$ 70.85
50	10601	SOCHA COMPANIES	126.56	123.14	\$ 1.97		-	\$ 1.45
50	8277	ST CYR, JOSEPH	135.83	131.25	\$ -		-	\$ 4.58
50	4091	STATE OF NEW HAMPSHIRE	316,227.00	276,172.49	\$ 7,845.55		-	\$ 32,208.96
50	8041	SYKES, WILLIAM	0.25	-	\$ -		-	\$ 0.25
50	11134	THE RESOURCE COMPANY	979.54	390.44	\$ 41.44		-	\$ 547.66
50	33156	THEUS, RONALD	70.04	1.02	\$ 1.02		-	\$ 68.00
50	32746	TIERNEY, DOUGLAS	35.27	-	\$ -		-	\$ 35.27
50	31855	TOSADO-NIEVES, PABLO	107.25	-	\$ -		-	\$ 107.25
50	32480	TURSKI, TODD	100.47	1.28	\$ 1.28	1.00	0.28	\$ 96.63
50	29627	TWIN STATE PROP. MAINT	166.16	-	\$ -		-	\$ 166.16
50	32570	WEARE, DAVID	0.26	-	\$ -		-	\$ 0.26
50	28289	WHITEMAN, LACY	6.44	-	\$ -		-	\$ 6.44
50	28777	WORSLEY, MICHAEL K	9.64	-	\$ -		-	\$ 9.64
50	33073	YADANI	5.24	0.08	\$ 0.08		0.08	\$ 5.00
50	31030	YOUNG, DAVID	34.18	-	\$ -		-	\$ 34.18
50	27869	YOUNG, NOAH C	230.70	-	\$ -		-	\$ 230.70
50	32947	ZENANDRE, BRACCIO	175.52	2.42	\$ 2.42	2.00	0.42	\$ 168.26
50	32407	ZLOTRG, ALDIN	197.75	-	\$ -		-	\$ 197.75
51	32509	CCMSI	3.35	-	\$ -		-	\$ 3.35
<b>50 &amp; 51 - HIGHWAY TOTALS</b>			<b>\$ 1,187,448.04</b>	<b>\$ 1,062,299.92</b>	<b>\$ 10,784.01</b>	<b>\$ 242.00</b>	<b>\$ 8.70</b>	<b>\$ 114,113.41</b>
52	26464	ANDERSON, MELISSA	120.90	-	\$ -		-	\$ 120.90
52	31834	ANDREW, CLAUS J.	255.00	-	\$ -		-	\$ 255.00
52	27681	BENOIT, JESSICA	120.00	-	\$ -		-	\$ 120.00
52	15146	BERGERON, ROLAND	120.00	-	\$ -		-	\$ 120.00
52	29008	BLUER, JOSHUA	111.66	-	\$ -		-	\$ 111.66
52	32560	BOUVIER, MEAGHAN	425.00	170.00	\$ 85.00	85.00	-	\$ 85.00
52	29663	BRASWELL, LAKEISHA	110.63	-	\$ -		-	\$ 110.63
52	31542	BYRNE, KAREN	113.32	-	\$ -		-	\$ 113.32
52	25382	CALIFARNO, SHARON	110.00	-	\$ -		-	\$ 110.00
52	16680	CAVANAUGH, TIFFANY	55.00	-	\$ -		-	\$ 55.00
52	23588	CONSTANT, RYAN	150.00	-	\$ -		-	\$ 150.00
52	12388	COZZENS, MARY	120.00	-	\$ -		-	\$ 120.00
52	27683	CROWLEY, BRIAN	55.00	-	\$ -		-	\$ 55.00
52	29721	CRUZ, ZAMAIRA	55.00	-	\$ -		-	\$ 55.00
52	31099	CURTIS, RICKY	55.00	-	\$ -		-	\$ 55.00
52	32517	DANDI PRODUCTS	85.00	-	\$ -		-	\$ 85.00
52	27905	DEFABIO, DEBRA	120.00	-	\$ -		-	\$ 120.00
52	31157	DEKORNE, CATHERINE	120.00	-	\$ -		-	\$ 120.00
52	30960	DIETER, DAVID	121.80	-	\$ -		-	\$ 121.80

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	32201	DULCES BAKERY, LLC.	\$ 4.19	\$ 0.06	\$ -		\$ -	\$ 4.13
52	27343	EMERSON, SAMANTHA	\$ 110.00	\$ -	\$ -		\$ -	\$ 110.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ -	\$ 2.49	\$ 1.00	\$ 0.66	\$ 221.66
52	8132-52	FEMA	\$ 417.96	\$ -	\$ -		\$ -	\$ 417.96
52	26745	FORREST TIMOTHY	\$ 200.00	\$ -	\$ -		\$ -	\$ 200.00
52	32913	FOWLER, JESSIE	\$ 275.83	\$ 110.83	\$ 55.00	\$ 55.00	\$ -	\$ 55.00
52	32561	GAINOR, EDWARD	\$ 150.00	\$ -	\$ -		\$ -	\$ 150.00
52	32248	GALGANO, MICHAEL	\$ 165.00	\$ -	\$ -		\$ -	\$ 165.00
52	25506	GARNEAU, MARK	\$ 170.00	\$ -	\$ -		\$ -	\$ 170.00
52	20842	GRICE, THOMAS	\$ 113.32	\$ -	\$ -		\$ -	\$ 113.32
52	33012	IMPRESS HEALTHCARE CORP	\$ 425.00	\$ 170.00	\$ 85.00	\$ 85.00	\$ -	\$ 85.00
52	13921	JANELLE, PETER	\$ 170.00	\$ -	\$ -		\$ -	\$ 170.00
52	29554	JEBUR, DIYAR	\$ 165.00	\$ -	\$ -		\$ -	\$ 165.00
52	31900	JOHNSON, ERIN N.	\$ 255.00	\$ -	\$ -		\$ -	\$ 255.00
52	31169	JOHNSON, JASON	\$ 170.00	\$ -	\$ -		\$ -	\$ 170.00
52	6384	JOHNSON, KAREN	\$ 85.00	\$ -	\$ -		\$ -	\$ 85.00
52	32651	JUST, ASHLEY	\$ 85.00	\$ -	\$ -		\$ -	\$ 85.00
52	30187	KEANE, EMILY	\$ 114.15	\$ -	\$ -		\$ -	\$ 114.15
52	29525	KELLY, EDWARD	\$ 165.00	\$ -	\$ -		\$ -	\$ 165.00
52	32249	LLAMA, FRANK III	\$ 111.66	\$ -	\$ -		\$ -	\$ 111.66
52	29557	LORENA'S CANTINA	\$ 113.30	\$ -	\$ -		\$ -	\$ 113.30
52	27481	LOURES, SAMANTHA	\$ 56.66	\$ -	\$ -		\$ -	\$ 56.66
52	32787	MACLAUGHLIN, VICTORIA	\$ 60.00	\$ -	\$ -		\$ -	\$ 60.00
52	32761	MADHUMITHA, GOKA	\$ 85.00	\$ -	\$ -		\$ -	\$ 85.00
52	31989	MARTIN, MIRANDA	\$ 255.00	\$ -	\$ -		\$ -	\$ 255.00
52	32287	MCCARTHY, JAMES	\$ 85.00	\$ -	\$ -		\$ -	\$ 85.00
52	28527	MCKENZIE, BRANDON	\$ 120.00	\$ -	\$ -		\$ -	\$ 120.00
52	30420	MCKINNEY, MONICA	\$ 60.00	\$ -	\$ -		\$ -	\$ 60.00
52	32379	MGB DEVELOPMENT GROUP,	\$ 1,440.39	\$ 1,375.00	\$ -		\$ -	\$ 65.39
52	18259	MIDTOWN CAFE LLC.	\$ 227.05	\$ 120.69	\$ 60.69		\$ -	\$ 45.67
52	32764	MILLER, LEE	\$ 60.00	\$ -	\$ -		\$ -	\$ 60.00
52	28520	MONTAGUDO, YASBEL	\$ 167.36	\$ -	\$ -		\$ -	\$ 167.36
52	29558	MORENO, CHRISTIAN	\$ 165.00	\$ -	\$ -		\$ -	\$ 165.00
52	31723	NAZARALI, MILA	\$ 62.70	\$ -	\$ -		\$ -	\$ 62.70
52	31297	OGLEBAY, MISSY	\$ 60.00	\$ -	\$ -		\$ -	\$ 60.00
52	18443	OTIS, MARK	\$ 55.00	\$ -	\$ -		\$ -	\$ 55.00
52	26744	PACKARD, DEREK	\$ 255.00	\$ -	\$ -		\$ -	\$ 255.00
52	32291	PALAZZO, ELIZABETH	\$ 220.00	\$ -	\$ -		\$ -	\$ 220.00
52	32045	PALAZZOLA, JESSICA	\$ 85.00	\$ -	\$ -		\$ -	\$ 85.00
52	32616	PAOLINI, LISA	\$ 340.00	\$ -	\$ -		\$ -	\$ 340.00

City of Manchester NH - Receivables  
Over 90 Days as of 2/5/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	32183	PEREIRA, JUSTIN	\$ 180.00	-	\$ -	-	-	\$ 180.00
52	25578	PHILLIPS, MAGGIE	\$ 340.00	-	\$ -	-	-	\$ 340.00
52	32612	PRM-RGM, LLC	\$ 510.00	-	\$ -	-	-	\$ 510.00
52	31427	PROVENCHER, EMILY	\$ 170.00	-	\$ -	-	-	\$ 170.00
52	27051	RABEAH, SARMED	\$ 170.00	-	\$ -	-	-	\$ 170.00
52	31830	RATCHFORD, ASHLEY	\$ 85.00	-	\$ -	-	-	\$ 85.00
52	32282	RICE, PATRICIA	\$ 42.50	-	\$ -	-	-	\$ 42.50
52	31786	RITECHE, JENNI	\$ 180.00	-	\$ -	-	-	\$ 180.00
52	19825	SALTER SCHOOL OF NURSIN	\$ 13,276.77	190.59	190.59	\$ 127.00	0.06	\$ 12,768.53
52	33114	SANTIAGO, KATELYN	\$ 165.83	0.83	55.00	\$ 55.00	-	\$ 55.00
52	32901	SEBA, APELETE CURTIS J	\$ 355.00	170.00	85.00	\$ 85.00	-	\$ 15.00
52	30169	SEWELL, JIMMY	\$ 110.00	-	\$ -	-	-	\$ 110.00
52	25582	SMITH, LINDA	\$ 425.00	170.00	85.00	\$ 85.00	-	\$ 85.00
52	30959	SOUICY, JOEL	\$ 595.00	170.00	85.00	\$ 85.00	-	\$ 255.00
52	29521	ST. JOHN, MARY	\$ 165.00	-	\$ -	-	-	\$ 165.00
52	11528	STRANGE, KAT	\$ 190.80	-	2.70	\$ 2.00	0.70	\$ 185.40
52	20625	STUART, MARK	\$ 110.00	-	\$ -	-	-	\$ 110.00
52	32613	SUSLAK, BRIAN	\$ 595.00	170.00	85.00	\$ 85.00	-	\$ 255.00
52	22215	TAJ INDIA, INC	\$ 425.00	170.00	85.00	\$ 85.00	-	\$ 85.00
52	26867	TOBIN, SHAWN	\$ 170.00	-	\$ -	-	-	\$ 170.00
52	32341	TROIANI, GAYLE	\$ 60.90	-	\$ -	-	-	\$ 60.90
52	31933	TSERONIS, ALEXANDRA	\$ 255.00	-	\$ -	-	-	\$ 255.00
52	25595	TSERONIS, ERIN	\$ 255.00	-	\$ -	-	-	\$ 255.00
52	32955	WHITNEY, CAROLYN	\$ 425.00	170.00	85.00	\$ 85.00	-	\$ 85.00
<b>52 - PARKING TOTALS</b>			<b>\$ 29,230.49</b>	<b>\$ 3,158.00</b>	<b>\$ 1,046.47</b>	<b>\$ 920.00</b>	<b>\$ 1.42</b>	<b>\$ 24,104.60</b>
60	8132-60	FEMA	\$ 8,682.60	-	\$ -	-	-	\$ 8,682.60
<b>60 - WELFARE TOTALS</b>			<b>\$ 8,682.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,682.60</b>
65	3575	MANCHESTER REGIONAL YOU	63,577.55	63,569.98	0	0	0	7.57
<b>65 - PARKS &amp; RECREATION TOTALS</b>			<b>\$ 63,577.55</b>	<b>\$ 63,569.98</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7.57</b>
<b>GRAND TOTALS</b>			<b>\$ 3,004,823.96</b>	<b>\$ 1,647,838.99</b>	<b>\$ 175,232.99</b>	<b>\$ 217,193.00</b>	<b>\$ 17.30</b>	<b>\$ 964,541.68</b>

Submission for Solicitors Review  
Account in Collections

**City of Manchester - Accounts Receivable  
Submissions for Solicitor's Review**

Sent to Solicitor	Dept	Customer Name	Cust #	Invoice #	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
5/8/2017	CE	Mateo, Ernesto B	24593	9988634	11/25/2015	\$ 1,145.00	\$ 1,145.00	\$ 206.16	\$ 1,351.16	\$500 Bail Payment Received 7/22/19
3/29/2018	CE	Ahmedamin, Sandra	29012	1011955	7/17/2017	\$ 1,150.00	\$ 1,150.00	\$ 86.25	\$ 1,236.25	Paying court approved \$50/month payment until full debt satisfied.
4/27/2018	CE	Panourgias, Maria	28332	1009337	5/12/2017	\$ 1,580.00	\$ 1,580.00	\$ 165.90	\$ 1,745.90	3/9/20 \$200 Overdue payment received.
2/6/2020	Fire	LRNCT, LLC	27000	1039590	8/16/2019	\$ 2,100.00	\$ 2,100.00	\$ 126.00	\$ 2,226.00	Paying court approved \$50/month payment until full debt satisfied.
	Highway	Corcoran Environmental	10626	Numerous Invoices	1/6/2010 - 6/28/2010	\$ 29,250.00	\$ 24,182.43	\$ -	\$ 24,182.43	10/7/20 In the process of negotiation with the account's counsel.
1/22/2021	Police	Veracity Construction	29057	1028365 & 1029153	9/19/18 & 10/3/18	\$ 1,422.50	\$ 1,422.50	\$ 75.20	\$ 1,497.70	Write-off recommend Bankruptcy

All accounts determined to be uncollectable by collections >\$1,000 sent to City Solicitor

New Submission



Sharon Y. Wickens  
Finance Officer

## CITY OF MANCHESTER

### Finance Department

February 8, 2021

Committee on Accounts, Enrollment and Revenue Administration  
C/o Matthew Normand, City Clerk  
One City Hall Plaza  
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first seven months of fiscal year 2021.

#### ***Expenditures:***

The average unobligated balance percentage after seven months should be 41.67% as a benchmark. All departments are within 10% of this benchmark with the exception of Information Systems and Department of Public Works. The overall unobligated percentage after seven months is 40% for 2021 compared to 40.48% a year ago. Health insurance costs for 2021 are trending over budget by \$658 thousand through January. A comparison of retirement payouts through January for FY 2021 and 2020 is as follows:

	2021	2020
Payments	\$ 1,271,841	\$ 1,026,177
Retirements		
Police	9	5
Fire	8	4
DPW	5	9
All Other	6	7
Total	28	25

The following amounts have been transferred from the FY 2021 Contingency Account as of 1/31/2021:

Original Budget	7/1/2020	1,571,979.00
Transfer for Splash Pad/Hunt Pool/Crystal Lake Summer Funding	7/7/2020	(26,902.00)
Transfer for Public Skating Positions	9/1/2020	(14,000.00)
Transfer for Planning Department for filling critical vacancies	10/6/2020	(45,000.00)
School Charter Commission completion fund transfer	10/6/2020	5,216.88
Transfer for DPW recycling contract approval	10/20/2020	(600,000.00)
Transfer to Police Department	11/17/2020	(200,000.00)
Revised Balance - posted		691,293.88

#### ***Revenues:***

Revenues for the first seven months of fiscal year 2021 are \$3.5 million lower than a year ago. Auto registrations are \$148 thousand lower than the same period a year ago. Building permits are lower by \$1.9 million, primarily due to several large projects requiring building permits during the first and second quarter in FY20 and the impact on business due to the COVID19 pandemic. Interest income is also down by \$420 thousand due to lower interest rates.

Sincerely,

A handwritten signature in black ink, appearing to read "Sharon Y. Wickens".

Sharon Y. Wickens  
Finance Officer

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6460 • FAX: (603) 624-6549  
E-mail: [Finance@ManchesterNH.gov](mailto:Finance@ManchesterNH.gov) • Website: [www.manchesternh.gov](http://www.manchesternh.gov)

**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**FINANCIAL REPORTS**

**FOR THE SEVEN MONTHS ENDED  
JANUARY 31, 2021**

**UNAUDITED**

CITY OF MANCHESTER, NEW HAMPSHIRE  
PRELIMINARY FINANCIAL STATEMENTS  
TABLE OF CONTENTS  
FOR THE SEVEN MONTHS ENDED JANUARY 31, 2021  
(UNAUDITED)

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City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Seven Months Ended January 31, 2021  
 (UNAUDITED)  
 Budget Basis  
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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	655,902.00	372,481.18	283,420.82	43.21
CITY CLERK	1,022,852.00	637,353.24	385,498.76	37.69
CITY SOLICITOR	1,567,314.00	819,645.54	747,668.46	47.70
FINANCE	996,435.00	496,477.79	499,957.21	50.17
CENTRAL FLEET MANAGEMENT	3,394,961.00	1,799,075.69	1,595,885.31	47.01
INFORMATION SYSTEMS	1,786,787.00	1,164,835.80	621,951.20	34.81
MAYOR	239,156.00	129,261.54	109,894.46	45.95
OFFICE OF YOUTH SERVICES	623,414.00	340,742.09	282,671.91	45.34
HUMAN RESOURCES	775,267.00	427,533.19	347,733.81	44.85
PLANNING & COMMUNITY DEVELOPMENT	2,140,437.00	1,175,358.34	965,078.66	45.09
TAX COLLECTOR	657,558.00	368,147.39	289,410.61	44.01
FIRE	21,577,551.00	13,440,879.02	8,136,671.98	37.71
POLICE	27,576,629.00	15,811,705.10	11,764,923.90	42.66
HEALTH	3,048,884.00	1,493,035.48	1,555,848.52	51.03
DEPARTMENT OF PUBLIC WORKS	27,844,838.00	18,946,816.44	8,898,021.56	31.96
WELFARE	1,072,699.00	466,519.38	606,179.62	56.51
LIBRARY	2,079,487.00	1,207,123.20	872,363.80	41.95
SENIOR SERVICES	256,008.00	141,130.25	114,877.75	44.87
TOTAL AGENCIES	97,386,179.00	59,273,120.66	38,113,058.34	39.14
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	201,521.20	482,478.80	70.54
WORKERS COMPENSATION - MEDICAL	1,683,654.00	1,465,690.04	217,963.96	12.95
HEALTH INSURANCE	11,813,720.00	7,549,164.43	4,264,555.57	36.10
DENTAL INSURANCE	712,791.00	399,744.98	313,046.02	43.92
DEATH BENEFIT	72,601.00	26,622.35	45,978.65	63.33
DISABILITY INSURANCE	61,821.00	23,953.91	37,867.09	61.25
CITY RETIREMENT	9,421,925.00	5,590,893.50	3,831,031.50	40.66
FIRE STATE PENSION	5,835,716.00	3,634,853.50	2,200,862.50	37.71
POLICE STATE PENSION	6,451,192.00	3,808,887.16	2,642,304.84	40.96
FICA	3,156,973.00	1,763,777.03	1,393,195.97	44.13
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	23,473.16	26,526.84	53.05
CGL INSURANCE	1,000,000.00	583,388.02	416,611.98	41.66
TOTAL RESTRICTED ITEMS	40,969,393.00	25,071,969.28	15,897,423.72	38.80

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City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Seven Months Ended January 31, 2021  
 (UNAUDITED)  
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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	686,077.00	(5,216.88)	691,293.88	100.76
MPTS	452,033.00	452,033.00	-	-
CIVIC CONTRIBUTIONS	144,389.00	131,476.00	12,913.00	8.94
TRANSFER TO RESERVE ACCOUNT	1,850,000.00	1,850,000.00	-	-
NON-CITY PROGRAMS	74,563.00	74,563.48	(.48)	-
STREET LIGHTING	948,087.00	452,836.23	495,250.77	52.24
TRANSIT SUBSIDY	1,373,782.00	1,373,782.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	23,859.77	31,140.23	56.62
MATURING DEBT	11,863,203.00	5,083,429.75	6,779,773.25	57.15
INTEREST ON MATURING DEBT	5,349,442.00	2,908,506.91	2,440,935.09	45.63
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TOTAL NON-DEPARTMENTAL ITEMS	22,796,576.00	12,345,270.26	10,451,305.74	45.85
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TOTAL GENERAL FUND	\$ 161,152,148.00	\$ 96,690,360.20	\$ 64,461,787.80	40.00
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City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Seven Months Ended January 31, 2020  
 (UNAUDITED)  
 Budget Basis  
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	671,400.00	343,777.92	327,622.08	48.80
CITY CLERK	1,074,350.00	593,696.92	480,653.08	44.74
MEDO	151,768.00	66,677.17	85,090.83	56.07
CITY SOLICITOR	1,494,017.00	809,467.66	684,549.34	45.82
FINANCE	1,016,066.00	593,400.24	422,665.76	41.60
CENTRAL FLEET MANAGEMENT	3,301,515.00	1,779,038.51	1,522,476.49	46.11
INFORMATION SYSTEMS	1,786,772.00	965,390.45	821,381.55	45.97
MAYOR	235,784.00	133,366.19	102,417.81	43.44
OFFICE OF YOUTH SERVICES	597,076.00	320,844.80	276,231.20	46.26
HUMAN RESOURCES	880,267.00	422,442.87	457,824.13	52.01
PLANNING & COMMUNITY DEVELOPMENT	2,164,616.00	1,093,281.71	1,071,334.29	49.49
TAX COLLECTOR	594,283.00	328,794.57	265,488.43	44.67
FIRE	20,972,192.00	12,568,366.64	8,403,825.36	40.07
POLICE	26,249,079.00	15,036,762.88	11,212,316.12	42.72
HEALTH	2,966,686.00	1,468,959.26	1,497,726.74	50.48
DEPARTMENT OF PUBLIC WORKS	28,351,871.00	20,231,585.66	8,120,285.34	28.64
WELFARE	961,746.00	568,342.96	393,403.04	40.91
LIBRARY	2,073,657.00	1,202,204.13	871,452.87	42.02
SENIOR SERVICES	236,862.00	133,360.72	103,501.28	43.70
TOTAL AGENCIES	95,850,007.00	58,694,761.26	37,155,245.74	38.76
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	976,456.89	563,632.74	412,824.15	42.28
WORKERS COMPENSATION - MEDICAL	2,532,333.58	1,607,460.63	924,872.95	36.52
HEALTH INSURANCE	12,359,707.02	7,567,656.47	4,792,050.55	38.77
DENTAL INSURANCE	496,431.49	416,026.96	80,404.53	16.20
DEATH BENEFIT	72,601.00	26,026.16	46,574.84	64.15
DISABILITY INSURANCE	62,151.00	23,227.74	38,923.26	62.63
CITY RETIREMENT	9,187,096.49	5,340,203.39	3,846,893.10	41.87
FIRE STATE PENSION	5,695,716.00	3,424,862.30	2,270,853.70	39.87
POLICE STATE PENSION	6,159,646.01	3,551,803.19	2,607,842.82	42.34
FICA	2,993,426.22	1,773,131.67	1,220,294.55	40.77
UNEMPLOYMENT	25,000.00	5,000.00	20,000.00	80.00
TUITION	50,000.00	38,409.50	11,590.50	23.18
CGL INSURANCE	1,191,862.82	597,136.38	594,726.44	49.90
TOTAL RESTRICTED ITEMS	41,802,428.52	24,934,577.13	16,867,851.39	40.35

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City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Seven Months Ended January 31, 2020  
 (UNAUDITED)  
 Budget Basis  
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	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	35,000.00	25,000.00	10,000.00	28.57
CIVIC CONTRIBUTIONS	166,760.00	161,415.00	5,345.00	3.21
NON-CITY PROGRAMS	74,563.48	74,563.48	-	-
TRANSFER TO RESERVE ACCOUNTS	1,392,000.00	-	1,392,000.00	100.00
STREET LIGHTING	903,784.00	874,243.28	29,540.72	3.27
COMMUNITY IMPROVEMENT PROGRAM	1,632,757.00	90,000.00	1,542,757.00	94.49
TRANSIT SUBSIDY	1,273,947.00	1,273,947.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	24,368.79	30,631.21	55.69
MATURING DEBT	12,137,778.24	5,629,528.11	6,508,250.13	53.62
INTEREST ON MATURING DEBT	5,074,866.76	3,498,480.19	1,576,386.57	31.06
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TOTAL NON-DEPARTMENTAL ITEMS	23,198,489.48	12,103,578.85	11,094,910.63	47.83
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TOTAL GENERAL FUND	\$ 160,850,925.00	\$ 95,732,917.24	\$ 65,118,007.76	40.48
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City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Department - General Fund  
 Non-Property Tax Revenues  
 For The Seven Months Ended January 31, 2021  
 (UNAUDITED)  
 Budget Basis  
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	FY 2021 MODIFIED BUDGET	FY 2021 REVENUE RECOGNIZED	FY 2021 UNRECOGNIZED BALANCE	FY 2021 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	933,500.00	324,990.63	608,509.37	65.19
CITY CLERK	2,415,055.00	661,564.26	1,753,490.74	72.61
CITY SOLICITOR	681,317.00	359,138.00	322,179.00	47.29
FINANCE	8,247,281.00	4,518,833.75	3,728,447.25	45.21
INFORMATION SYSTEMS	205,000.00	186,163.49	18,836.51	9.19
HUMAN RESOURCES	6,000.00	6,127.21	(127.21)	(2.12)
PLANNING & COMMUNITY DEVELOPMENT	3,196,000.00	1,537,705.07	1,658,294.93	51.89
TAX COLLECTOR	22,924,869.00	12,389,165.88	10,535,703.12	45.96
CENTRAL FLEET MANAGEMENT	45,000.00	35,675.73	9,324.27	20.72
FIRE	941,870.00	730,671.94	211,198.06	22.42
POLICE	1,218,308.00	301,468.99	916,839.01	75.26
HEALTH	2,638,657.00	979,021.05	1,659,635.95	62.90
DEPARTMENT OF PUBLIC WORKS	13,645,767.00	6,350,549.40	7,295,217.60	53.46
WELFARE	15,000.00	11,261.01	3,738.99	24.93
SENIOR SERVICES	4,500.00	-	4,500.00	100.00
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TOTAL AGENCIES	\$ 57,118,124.00	\$ 28,392,336.41	\$ 28,725,787.59	50.29
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City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type - General Fund  
 Non-Property Tax Revenues  
 For The Seven Months Ended January 31, 2021  
 (UNAUDITED)  
 Budget Basis  
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,140.00	32,494.03	(11,354.03)	(53.71)
INTEREST AND PENALTIES	670,000.00	435,452.60	234,547.40	35.01
CABLE FRANCHISE FEES	1,700,000.00	441,091.90	1,258,908.10	74.05
-----				
TOTAL TAXES, INTEREST AND PENALTIES	2,391,140.00	909,038.53	1,482,101.47	61.98
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,946,797.00	11,770,396.22	10,176,400.78	46.37
LICENSES	546,640.00	116,057.09	430,582.91	78.77
PERMITS	3,071,935.00	1,427,856.23	1,644,078.77	53.52
-----				
TOTAL LICENSES AND PERMITS	25,565,372.00	13,314,309.54	12,251,062.46	47.92
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	181,372.34	224,627.66	55.33
PAYMENTS IN LIEU OF TAXES	895,800.00	292,645.57	603,154.43	67.33
STATE REVENUES	5,525,193.00	4,312,608.60	1,212,584.40	21.95
-----				
TOTAL INTERGOVERNMENTAL	6,826,993.00	4,786,626.51	2,040,366.49	29.89
SALES AND SERVICES				
GENERAL REVENUES	196,724.00	117,399.96	79,324.04	40.32
PUBLIC SAFETY	266,150.00	125,056.68	141,093.32	53.01
HIGHWAY	1,035,574.00	637,478.78	398,095.22	38.44
HEALTH	13,500.00	-	13,500.00	100.00
CEMETERY, PARKS & RECREATION	1,751,734.00	960,433.24	791,300.76	45.17
ZONING BOARD	69,000.00	41,521.00	27,479.00	39.82
PARKING VIOLATIONS	7,500.00	150.00	7,350.00	98.00
COURT FINES	9,000.00	1,506.28	7,493.72	83.26
OTHER FINES	-	6,100.00	(6,100.00)	-
FEES	1,171,345.00	899,668.21	271,676.79	23.19
WITNESS FEES	-	135.00	(135.00)	-
-----				
TOTAL SALES AND SERVICES	4,520,527.00	2,789,449.15	1,731,077.85	38.29
OTHER REVENUE SOURCES				
INTEREST INCOME	502,750.00	299,034.52	203,715.48	40.52
FUND TRANSFERS	2,856,195.00	-	2,856,195.00	100.00
REIMBURSEMENTS	3,125,550.00	1,554,400.45	1,571,149.55	50.27
RENTALS & LEASES	1,206,952.00	598,747.07	608,204.93	50.39
SCHOOL CHARGEBACKS	10,119,982.00	4,138,878.89	5,981,103.11	59.10
MISCELLANEOUS	2,663.00	1,851.75	811.25	30.46
-----				
TOTAL OTHER REVENUE SOURCES	17,814,092.00	6,592,912.68	11,221,179.32	62.99
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TOTAL	\$ 57,118,124.00	\$ 28,392,336.41	\$ 28,725,787.59	50.29
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City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type -  
 Non-Property Tax Revenues  
 For The Seven Months Ended January 31, 2021  
 Modified Budget FY 2021  
 (UNAUDITED)  
 Budget Basis  
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	ACTUAL FY 2020	MODIFIED BUDGET FY 21	DIFFERENCE ACTUAL 20 VS BUDGET 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	27,986	21,140	(6,846)	(24.46)
INTEREST AND PENALTIES	972,779	670,000	(302,779)	(31.13)
CABLE FRANCHISE FEES	1,757,127	1,700,000	(57,127)	(3.25)
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TOTAL TAXES, INTEREST AND PENALTIES	2,757,892	2,391,140	(366,752)	(13.30)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	20,236,277	21,946,797	1,710,520	8.45
LICENSES	479,715	546,640	66,925	13.95
PERMITS	4,725,828	3,071,935	(1,653,893)	(35.00)
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TOTAL LICENSES AND PERMITS	25,441,820	25,565,372	123,552	.49
INTERGOVERNMENTAL				
FEDERAL REVENUES	239,640	406,000	166,360	69.42
PAYMENTS IN LIEU OF TAXES	895,764	895,800	36	-
STATE REVENUES	5,636,375	5,525,193	(111,182)	(1.97)
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TOTAL INTERGOVERNMENTAL	6,771,779	6,826,993	55,214	.82
SALES AND SERVICES				
GENERAL REVENUES	304,654	196,724	(107,930)	(35.43)
PUBLIC SAFETY	248,262	266,150	17,888	7.21
HIGHWAY	1,065,841	1,035,574	(30,267)	(2.84)
HEALTH	4,640	13,500	8,860	190.95
CEMETERY, PARKS & RECREATION	1,596,975	1,751,734	154,759	9.69
ZONING BOARD	69,190	69,000	(190)	(.27)
PARKING VIOLATIONS	5,950	7,500	1,550	26.05
COURT FINES	7,350	9,000	1,650	22.45
OTHER FINES	13,250	-	(13,250)	(100.00)
FEES	1,161,304	1,171,345	10,041	.86
WITNESS FEES	14,452	-	(14,452)	(100.00)
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TOTAL SALES AND SERVICES	4,491,868	4,520,527	28,659	.64
OTHER REVENUE SOURCES				
INTEREST INCOME	883,308	502,750	(380,558)	(43.08)
FUND TRANSFERS	3,062,411	2,856,195	(206,216)	(6.73)
REIMBURSEMENTS	3,667,573	3,125,550	(542,023)	(14.78)
RENTALS & LEASES	766,271	1,206,952	440,681	57.51
SCHOOL CHARGEBACKS	9,088,194	10,119,982	1,031,788	11.35
MISCELLANEOUS	35,334	2,663	(32,671)	(92.46)
	-----	-----	-----	-----
TOTAL OTHER REVENUE SOURCES	17,503,091	17,814,092	311,001	1.78
	-----	-----	-----	-----
TOTAL	\$ 56,966,450	\$ 57,118,124	\$ 151,674	.27
	=====	=====	=====	=====

City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type -  
 Non-Property Tax Revenues  
 For The Seven Months Ended January 31, 2021 and 2020  
 (UNAUDITED)  
 Budget Basis  
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	7 MONTH ACTUAL FY 2020	7 MONTH ACTUAL FY 2021	DIFFERENCE ACTUAL 20 VS ACTUAL 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	5,072	32,494	27,422	540.66
INTEREST AND PENALTIES	486,858	435,452	(51,405)	(10.56)
CABLE FRANCHISE FEES	438,354	441,091	2,737	.62
	-----	-----	-----	-----
TOTAL TAXES, INTEREST AND PENALTIES	930,284	909,038	(21,245)	(2.28)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	11,918,367	11,770,396	(147,970)	(1.24)
LICENSES	118,396	116,057	(2,338)	(1.98)
PERMITS	3,340,976	1,427,856	(1,913,119)	(57.26)
	-----	-----	-----	-----
TOTAL LICENSES AND PERMITS	15,377,739	13,314,309	(2,063,429)	(13.42)
INTERGOVERNMENTAL				
FEDERAL REVENUES	115,433	181,372	65,939	57.12
PAYMENTS IN LIEU OF TAXES	783,264	292,645	(490,618)	(62.64)
STATE REVENUES	4,761,439	4,312,608	(448,830)	(9.43)
	-----	-----	-----	-----
TOTAL INTERGOVERNMENTAL	5,660,136	4,786,626	(873,509)	(15.43)
SALES AND SERVICES				
GENERAL REVENUES	243,005	117,399	(125,605)	(51.69)
PUBLIC SAFETY	167,696	125,056	(42,639)	(25.43)
HIGHWAY	614,269	637,478	23,209	3.78
HEALTH	4,040	-	(4,040)	(100.00)
CEMETERY, PARKS & RECREATION	1,041,619	960,433	(81,185)	(7.79)
ZONING BOARD	44,735	41,521	(3,214)	(7.18)
PARKING VIOLATIONS	4,500	150	(4,350)	(96.67)
COURT FINES	6,256	1,506	(4,749)	(75.92)
OTHER FINES	13,250	6,100	(7,150)	(53.96)
FEES	809,488	899,668	90,180	11.14
WITNESS FEES	14,452	135	(14,317)	(99.07)
	-----	-----	-----	-----
TOTAL SALES AND SERVICES	2,963,310	2,789,449	(173,860)	(5.87)
OTHER REVENUE SOURCES				
INTEREST INCOME	718,789	299,034	(419,754)	(58.40)
FUND TRANSFERS	50	-	(50)	(100.00)
REIMBURSEMENTS	1,889,249	1,554,400	(334,848)	(17.72)
RENTALS & LEASES	240,797	598,747	357,950	148.65
SCHOOL CHARGEBACKS	4,122,932	4,138,878	15,946	.39
MISCELLANEOUS	4,644	1,851	(2,792)	(60.13)
	-----	-----	-----	-----
TOTAL OTHER REVENUE SOURCES	6,976,461	6,592,912	(383,548)	(5.50)
	-----	-----	-----	-----
TOTAL	\$ 31,907,930	\$ 28,392,336	\$ (3,515,593)	(11.02)
	=====	=====	=====	=====

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City of Manchester, New Hampshire  
Parking Division  
Budgetary basis  
For the seven months ended January 31, 2021

(unaudited)

Object Code Description	2021 Revised Budget	July 2020- January 2021 Activity	2021 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,497,150	634,004	895,044
Licenses & Permits Total	2,846,500	1,391,026	1,455,474
Interest Total	25,450	1,349	24,101
Other Revenue Total	634,958	359,220	275,738
Grand Total	5,004,058	2,385,599	2,618,459
Salaries & Wages Total	646,388	337,116	309,272
Employee Benefits Total	379,225	222,077	157,148
Purchased Professional Services Total	14,500	9,066	5,434
Purchased Property Services Total	816,440	385,554	430,886
Other Purchased Services Total	70,100	40,661	29,439
Supplies & Materials Total	100,000	31,000	69,000
Capital Outlay Total	-	-	-
Miscellaneous Total	213,270	55,592	157,679
Non-Departmental Total	258,040	229,770	28,270
Miscellaneous-Reimburse City Total	2,506,095	-	2,506,095
Grand Total	5,004,058	1,310,835	3,693,223
Excess (deficit) of revenues over expenditures	-	1,074,764	(1,074,764)

**Emily Gray Rice**  
City Solicitor

**Peter R. Chiesa**  
Deputy City Solicitor



*Gregory T. Muller*  
*John G. Blanchard*  
*Jeremy A. Harmon*  
*Andrea C. Muller*  
*Steven J. Ranfos*  
*Kathleen A. Broderick*

## **CITY OF MANCHESTER**

### *Office of the City Solicitor*

February 9, 2021

Chairman O'Neil  
City of Manchester  
Board of Mayor and Alderman  
Committee on Accounts, Enrollment and Revenue Administration  
One City Hall Plaza  
Manchester, NH 03101

**RE: In Re: Corcoran Environmental Services, Inc.**  
**United States Bankruptcy Court for the District of Maine**  
**Docket No. 09-20462 and Outstanding Debt to the City of Manchester**

Dear Chairman O'Neil:

I am writing to you to provide a summary of where we presently stand regarding Corcoran Environmental Services, Inc. (hereinafter, "Corcoran") and the outstanding debt owed to the City of Manchester (hereinafter, "City").

Upon information and belief, Corcoran is a Maine corporation that still remains in good standing as of the date of the letter. The sole shareholder for the corporation is Patrick Corcoran (hereinafter, "Principal").

On April 6, 2009, Corcoran filed for Chapter 11 bankruptcy reorganization protection in State of Maine. The City was listed as a debtor and filed a proof of claim as required. Under the Chapter 11 Plan approved by the trustee and Court, Corcoran was to have paid all of its debts including the debt owed to the City by December 31, 2016.

Efforts to collect this outstanding debt have been continuous and ongoing.

Using all available lawful means, an investigation into the financial status of Corcoran and Patrick Corcoran revealed the following information:

- The Principal does not have any identifiable assets to include any real property, vehicles, or other assets that could be attached.
- The Principal currently rents from or resides with another person who is not a spouse.

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- The Principal is divorced and as a result of the divorce proceedings is now the sole shareholder of Corcoran.
- The website for Corcoran not updated since 2012. Much of the available information online regarding Corcoran is outdated.
- Company remains in good standing with State of Maine (last filing was March 2020). The next annual report should be filed either later this month or early March 2021 based upon the filing history of the company.
- Company has reported to USDOT that it has 3 trucks. All trucks appear to be leased based upon the information discovered. The information from the USDOT did not contain a date. This information remains the same as previously reported and the source does not have a date showing when it was last updated.
- On or about October 15, 2018, Corcoran was the victim of an accidental fire. The news reports of the fire mention that bales of paper owned by Corcoran were seen burning. As a result of the fire, Corcoran moved to its new location in Gorham, ME. Counsel for Corcoran represented that as a result of the fire, all equipment was lost and personnel left the company.
- Owner of building where Corcoran was leasing at the time of the fire did not have insurance and according to news reports the sprinkler system was not operational at the time of the fire.
- The market for recycling has been extremely poor with some economist describing the situation as a “collapse.” The major issues according to expert are that China stopped importing most used plastics and paper in 2017 and that the contamination levels of recyclable materials are presently too high to make recycling cost effective. For point of reference, the largest recycling hauler in the US has closed 25 % of its plants due to market issues.
- Corcoran had remained without a location for the majority of 2020 due to the loss of a lease and “issues surrounding COVID-19.”
- Recently, Corcoran has leased a new facility. To date, I have been unable to confirm that the address for this new facility.

Searches regarding Corcoran have been regularly run and there has been contact with counsel for Corcoran on a regular basis. The consistent representation is that Corcoran has been unable to offer to resolve this matter due in part to one or a combination of the following:

- the collapse of the recycling market and the continued poor outlook;
- complications from the Corcoran divorce regarding the status of the business;
- the destruction of the location of the business and all of its equipment;
- the loss of locations due to the loss of a lease; and/or
- the issues created and exasperated by the ongoing COVID-19 pandemic such as finding personnel.

During the most recent phone conversation of January 29, 2021, it was suggested that Corcoran may be in a position now to offer to resolve this matter. However, as of the writing of this letter, Counsel has not heard back with any potential or firm terms for the Committee’s consideration.

Given the facts and circumstances of this matter, the City options remain the same:

- 1.) The City could wait to see if Corcoran makes a reasonable offer to resolve this matter prior to the next committee meeting;
- 2.) The City could hire outside counsel licensed in the State of Maine to pursue action in the Bankruptcy Court with the caveat that any litigation may cause Corcoran to convert to a Chapter Seven Liquidation Bankruptcy; and/or
- 3.) The City could follow in the footsteps of Rockland, ME and consider the debt uncollectible and write-off the debt.

Our office remains available and willing to assist the Committee if it should decide to pursue either option.

Thank you for your courtesy and attention to this matter.

Respectfully yours,

Gregory T. Muller, Esquire  
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City of Manchester  
Office of the City Solicitor  
One City Hall Plaza  
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(603) 624-6523  
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cc. File